

Special Revenue Funds

Special Revenue Funds are used to account for assets, liabilities, revenue and expenditures related to activities supported by specific taxes or other designated revenue sources. These funds are generally required by statute, charter or ordinance to finance specific government functions.

The six flood control zones account for the maintenance of existing flood control structures and the construction of new projects in the following areas:

- Zone 1A Laguna Mark West
- Zone 2A Petaluma Basin
- Zone 3A Valley of the Moon
- Zone 5A Lower Russian River
- Zone 7A North Coast
- Zone 8A South Coast

The Warm Springs Dam Special Revenue Fund accounts for the maintenance activities and for servicing the related debt of the Warm Springs Dam.